

Internal Revenue Service, Treasury

§ 301.6104(d)-0

filed statements, records, reports, and other information relating to a determination described in paragraph (c) of this section which is relevant to a determination under State law, and which is in the hands of the Internal Revenue Service.

(ii) The following material will not be made available for inspection by State officers under section 6104(c) and this section—

(a) Interpretations by the Internal Revenue Service or other federal agency of federal laws (including the Internal Revenue Code of 1954 and its predecessors) which would not otherwise be made available to State officers under section 6103(d),

(b) Reports of informers, or any other material which would disclose the identity, or threaten the safety or anonymity, of an informer,

(c) Returns of persons (other than those exempt from taxation) which would not be available under section 6103(d) to the State officer requesting inspection, or

(d) Other material the disclosure of which the Commissioner has determined would prejudice the proper administration of the internal revenue laws.

(4) *Statement by State officer.* Before any State officer will be permitted to inspect material described in this paragraph, he must submit a statement to the Internal Revenue Service that he intends to use such material solely in fulfilling his functions under State law relating to organizations of the type described in section 501(c)(3); material is made available to State officers under this section in reliance on such statements. For provisions relating to penalties for misuse of information which is made available under section 6104(c) and this section, see 18 U.S.C. 1001.

(c) *Determinations defined.* For purposes of this section, a determination means a final determination by the Internal Revenue Service that—

(1) An organization is refused recognition as an organization described in section 501(c)(3), or has been operated in such a manner that it will not, or will no longer, be recognized as meeting the requirements for exemption under that section, or

(2) A deficiency of tax exists under section 507 or chapter 41 or 42.

For purposes of this paragraph, a determination by the Internal Revenue Service is not final until all administrative review with respect to such determination has been completed. For purposes of this section, a waiver of restrictions on assessment and collection of deficiency in tax is treated as a final determination that a deficiency of tax exists when such waiver has been finally accepted by the Internal Revenue Service. For example, a final determination that a deficiency of tax exists under section 507 or chapter 41 or 42 is made when the organization is sent a notice of deficiency with respect to such tax.

(d) *Effective date.* The provisions of this section apply with respect to all determinations made after December 31, 1969.

(Secs. 6033(a)(1), 6104(b), and 7805 of the Internal Revenue Code of 1954 (83 Stat. 519, 68A Stat. 755 as amended by 83 Stat. 530, and 68A Stat. 917; 26 U.S.C. 6033(a)(1), 6104(b), and 7805); secs. 6104(a)(1)(A), 6104(a)(1)(B), and 7805 of the Internal Revenue Code of 1954 (72 Stat. 1660, 88 Stat. 940, 68A Stat. 917; 26 U.S.C. 6104(a)(1)(A), 6104(a)(1)(B), 7805))

[T.D. 7122, 36 FR 11031, June 8, 1971, as amended by T.D. 7290, 38 FR 31835, Nov. 19, 1973; T.D. 7785, 46 FR 38508, July 28, 1981. Redesignated by T.D. 7845, 47 FR 50490, Nov. 8, 1982]

§ 301.6104(d)-0 Table of contents.

This section lists the major captions contained in §§ 301.6104(d)-1 through 301.6104(d)-3 as follows:

§ 301.6104(d)-1 Public inspection and distribution of applications for tax exemption and annual information returns of tax-exempt organizations.

- (a) In general.
- (b) Definitions.
 - (1) Tax-exempt organization.
 - (2) Private foundation.
 - (3) Application for tax exemption.
 - (i) In general.
 - (ii) No prescribed application form.
 - (iii) Exceptions.
 - (iv) Local or subordinate organizations.
- (4) Annual information return.
 - (i) In general.
 - (ii) Exceptions.
 - (iii) Returns more than 3 years old.
- (iv) Local or subordinate organizations.
- (5) Regional or district offices.
 - (i) In general.

§ 301.6104(d)-1

26 CFR Ch. I (4-1-11 Edition)

- (ii) Site not considered a regional or district office.
- (c) Special rules relating to public inspection.
 - (1) Permissible conditions on public inspection.
 - (2) Organizations that do not maintain permanent offices.
- (d) Special rules relating to copies.
 - (1) Time and place for providing copies in response to requests made in person.
 - (i) In general.
 - (ii) Unusual circumstances.
 - (iii) Agents for providing copies.
 - (2) Request for copies in writing.
 - (i) In general.
 - (ii) Time and manner of fulfilling written requests.
 - (A) In general.
 - (B) Request for a copy of parts of document.
 - (C) Agents for providing copies.
 - (3) Fees for copies.
 - (i) In general.
 - (ii) Form of payment.
 - (A) Request made in person.
 - (B) Request made in writing.
 - (iii) Avoidance of unexpected fees.
 - (iv) Responding to inquiries of fees charged.
 - (e) Documents to be provided by regional and district offices.
 - (f) Documents to be provided by local and subordinate organizations.
 - (1) Applications for tax exemption.
 - (2) Annual information returns.
 - (3) Failure to comply.
 - (g) Failure to comply with public inspection or copying requirements.
 - (h) Effective date.
 - (1) In general.
 - (2) Private foundation annual information returns.

§ 301.6104(d)-2 Making applications and returns widely available.

- (a) In general.
- (b) Widely available.
 - (1) In general.
 - (2) Internet posting.
 - (i) In general.
 - (ii) Transition rule.
 - (iii) Reliability and accuracy.
- (c) Discretion to prescribe other methods for making documents widely available.
- (d) Notice requirement.
- (e) Effective date.

§ 301.6104(d)-3 Tax-exempt organization subject to harassment campaign.

- (a) In general.
- (b) Harassment.
- (c) Special rule for multiple requests from a single individual or address.
- (d) Harassment determination procedure.
- (e) Effect of a harassment determination.
- (f) Examples.

- (g) Effective date.

[T.D. 8861, 65 FR 2033, Jan. 13, 2000]

§ 301.6104(d)-1 Public inspection and distribution of applications for tax exemption and annual information returns of tax-exempt organizations.

(a) *In general.* Except as otherwise provided in this section, if a tax-exempt organization (as defined in paragraph (b)(1) of this section) filed an application for recognition of exemption under section 501, it shall make its application for tax exemption (as defined in paragraph (b)(3) of this section) available for public inspection without charge at its principal, regional and district offices during regular business hours. Except as otherwise provided in this section, a tax-exempt organization shall make its annual information returns (as defined in paragraph (b)(4) of this section) available for public inspection without charge in the same offices during regular business hours. Each annual information return shall be made available for a period of three years beginning on the date the return is required to be filed (determined with regard to any extension of time for filing) or is actually filed, whichever is later. In addition, except as provided in §§ 301.6104(d)-2 and 301.6104(d)-3, an organization shall provide a copy without charge, other than a reasonable fee for reproduction and actual postage costs, of all or any part of any application or return required to be made available for public inspection under this paragraph to any individual who makes a request for such copy in person or in writing. See paragraph (d)(3) of this section for rules relating to fees for copies.

(b) *Definitions.* For purposes of applying the provisions of section 6104(d), this section and §§ 301.6104(d)-2 and 301.6104(d)-3, the following definitions apply:

(1) *Tax-exempt organization.* The term *tax-exempt organization* means any organization that is described in section 501(c) or section 501(d) and is exempt from taxation under section 501(a). The term *tax-exempt organization* also includes any nonexempt charitable trust